

Changes within  
firm not deemed  
commencing  
business.

SEC. 184. *Effect of change in name of firm.*

No change in the name of the firm nor the taking in of a new partner, nor the withdrawal of one or more of the firm, shall be considered as commencing business; but if any one or more of the partners remain in the firm, the business shall be regarded as continuing.

SEC. 185. *License may be changed when place of business changed.*

Consent of Com-  
missioner for  
license to change  
of location.

When a person, firm, or corporation has obtained a State license to engage in any business, trade, employment, or profession at any definite location in a county, and desires to remove to another location in the same county, the Commissioner of Revenue may, upon proper application, grant such person, firm, or corporation permission to make such move, and may endorse upon the State license his approval of change in location.

SEC. 186. *Property used in a licensed business not exempt from taxation.*

Property of  
licensee not  
exempt from other  
forms of taxation.

A State license, issued under any of the provisions of this article, shall not be construed to exempt from other forms of taxation the property employed in such licensed business, trade, employment, or profession.

SEC. 187. *Engaging in business without a license.*

Due date of  
license.

(a). All State license taxes under this article or schedule, unless otherwise provided for, shall be due and payable annually on or before the first day of June of each year, or at the date of engaging in such business, trade, employment, and/or profession, or doing the act.

Continuing in  
business after  
license expires  
made misdemeanor.

(b). If any person, firm, or corporation shall continue the business, trade, employment, or profession, or to do the act, after the expiration of a license previously issued, without obtaining a new license, he or it shall be guilty of a misdemeanor and upon conviction shall be fined and/or imprisoned in the discretion of the court, but the fine shall not be less than twenty per cent of the tax in addition to the tax and the costs; and if such failure to apply for and obtain a new license be continued, such person, firm, or corporation shall pay additional tax of five per centum of the amount of the State license tax which was due and payable on the first day of June of the current year, in addition to the State license tax imposed by this article, for each and every thirty days that such State license tax remains unpaid from the date that same was due and payable, and such additional tax shall be assessed by the Commissioner of Revenue and paid

Additional penal-  
ties for persistent  
refusal to obtain  
new license.